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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of:

NAKAMURA, Keishi et al.

Serial No.: 10/823,666

Filed: April 14, 2004

Group Art Unit: 2832

Examiner: Karl D. Easthom

P.T.O. Confirmation No.: 4900

For. LOW RESISTANCE VALUE RESISTOR

AMENDMENT

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Date: June 30, 2005

Sir:

In response to the Office Action dated March 31, 2005, please amend the above-identified application as set forth below:

Amendments to the Specification begin on page two of this paper.

Amendments to the Drawings begin on page three of this paper.

Amendments to the Claims begin on page four of this paper.

Remarks begin on page eight of this paper.